



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Ed Ratcliffe Date Reviewed: 10/9/2000

Ancillary Document being reviewed (provide number and title): ETA 459.04.146—Interest Received on Direct Obligations of the Federal Government

Date last Issued: June 30, 1987

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-146 (National and state banks, mutual savings banks, savings and loan associations and other financial institutions)

Purpose of the document: The excise tax advisory provides direction regarding the taxability of interest received on direct obligations of the federal government.

Is the document clearly written? 

Yes	No
<b>X</b>	

Does the document provide accurate and useful information? 

Yes	No
	<b>X</b>

Does the document provide information not currently in the rule? 

Yes	No
<b>X</b>	



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**This excise tax advisory (ETA) notes that Rule 146 explains that a deduction is available for interest received on direct obligations of the federal government. It then provides a limited list of federal agencies/instrumentalities. There is no longer a need for the Department to provide and/or maintain this partial list of federal agencies/instrumentalities. Information necessary to identify federal agencies/instrumentalities is available via the Internet.**

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**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_